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The Financial Statistics of Social Security in Japan

Fiscal Year 2022
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National Institute of Population and Social Security Research
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Preface

The Financial Statistics of Social Security in Japan is a collection of statistics compiled from the annual financial statements of social security schemes for fiscal year (FY) 2022. Schemes such as pension, health insurance, long-term care insurance, employment insurance, public assistance, and child support are included. In July 2012, the Financial Statistics of Social Security was designated by the notice from the Minister of Internal Affairs and Communications as one of the Fundamental Statistics based on the Statistics Act in the area of social security.

The Financial Statistics of Social Security describes the volume of social security as a whole as well as a composition of social security by policy area in Japan. We hope that the statistics will be used broadly as fundamental resources to monitor social security policies and finance, and also as a significant index to conduct international comparison of social security expenditures.

The National Institute of Population and Social Security Research will make its best efforts to meet the national expectations of the Financial Statistics of Social Security as Fundamental Statistics.

We would like to express our deepest appreciation to the ministries and public organizations concerned for their cooperation in compiling the Financial Statistics of Social Security.

July 2024

National Institute of Population and Social Security Research

Reiko Hayashi Director-General

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1.Symbols contained in the tables are shown below:

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Estimated figure that is less than half the unit used in the Table	0
Reduced figure (ratio)	△

2. Figures listed are rounded to the nearest whole number, so the total breakdown may not add up to the total number.

Financial Statistics of Social Security in Japan

Social Expenditure (OECD standards), Social Benefit and Social Security Revenue (ILO standards), and Receipts of Social Security Schemes (EU standards) are statistics compiled in accordance with standards established by international organizations. In this report, they are collectively referred to as "Financial Statistics of Social Security."

1. Social Expenditure (OECD standards)

The Organisation for Economic Co-operation and Development (OECD) began publishing the Social Expenditure Database (SOCX) in 1996. OECD defines social expenditures as follows:

"The provision by public and private institutions of benefits to, and financial contributions targeted at, households and individuals in order to provide support during circumstances which adversely affect their welfare, provided that the provision of the benefits and financial contributions constitutes neither a direct payment for a particular good or service nor an individual contract or transfer." (OECD, 2007).

Every expenditure item is included in Social Expenditure if it satisfies the following two criteria: first, the benefits must be intended to address one or more social purposes and, second, the system that makes the provision of benefits should either contribute to inter-personal redistribution or involve compulsory participation.

The OECD Social Expenditure groups social benefits with social purpose into the following nine policy areas:

- (1)Old age, (2)Survivors, (3)Incapacity-related benefits, (4)Health, (5)Family, (6)Active labour market programmes, (7)Unemployment, (8)Housing, and (9)Other social policy areas.

Social benefits include cash benefits such as pension, income security during maternity leave, welfare benefits, and others, as well as benefits in service or kind, such as childcare, care for the elderly, and care for people with disabilities.

The scope of Social Expenditure based on the OECD standards is broader than the Social Benefit based on the ILO standards, as the OECD standards include the amount of expenditure not directly spent on individuals, such as expenditure on equipping facilities.

2. Social Benefit and Social Security Revenue (ILO standards)

Since rejoining the International Labour Organization (ILO) in 1951, Japan has been cooperating with ILO inquiries. A government agency (initially the former Ministry of Labour, later the former Ministry of Health and Welfare, and currently the National Institute of Population and Social Security Research) aggregates data on social security benefits in accordance with ILO standards.

The ILO had conducted 18 international inquiries on social benefits since 1949 and published reports. In these inquiries, data on social security receipts and expenditures were collected within the framework of ILO Convention No. 102 (1952) concerning Minimum Standards of Social Security as well as ILO Recommendations No. 67 (1944) and No. 69 (1944).

The ILO has revised the inquiry framework several times in response to changes in socioeconomic circumstances. In 1997, when the 19th Inquiry was conducted, the methodology and framework were modified to consider a wider range of social protection, extending its coverage to include social protection that provided general assistance to all citizens, regardless of their contributions to the social security system or employment status. The 19th Inquiry defined social security schemes as those that met the following three criteria:

- ① The objective of the scheme is to provide benefits for one of the nine risks or needs: (1) Old age, (2) Survivors, (3) Disability, (4) Employment injury; (5) Sickness and health, (6) Family/Children, (7) Unemployment, (8) Housing, and (9) Social assistance/others.
- ② The scheme is set up by legislation that attributes specified rights to, or imposes specified obligations on, a public, semi-public, or autonomous body.
- ③ The scheme is administered by a public, semi-public, or autonomous body that has been set up by legislation. They can be a private body that has been commissioned to execute legally defined obligations.

Aggregations based on the 19th International Inquiry standards are provided for FY 1994 onwards. In addition, we have continued to update the data based on the 18th Inquiry standards to ensure the availability of time-series data since FY 1950.

The ILO's Cost of Social Security Inquiry ended with the 19th Inquiry, and in 2005, a new inquiry called the ILO Social Security Inquiry was adopted. For the new inquiry, the governments of member states were allowed to submit not only data that compiles with ILO standards, but also data compiled based on other international standards such as OECD or IMF standards that did not necessarily have the same scope or definition as ILO standards. As a result, since the late

1990s, international comparisons based on a unified definition based on ILO standards have become impossible.

In July 2012, when the Financial Statistics of Social Security was designated as official Fundamental Statistics conforming to the Statistics Act, we enhanced the aggregation of social expenditure based on the OECD standards and included it in the main report to improve the international comparability of social security expenditure.

3. Receipts of Social Security Schemes (EU standards)

In the EU, Eurostat has been compiling statistics on social security benefits to households and social security revenue in EU countries as the European system of integrated social protection statistics (ESSPROS) since the 1980s.

In ESSPROS, the scope of social protection is defined as follows:

Social protection encompasses all interventions from public or private bodies intended to relieve households and individuals of the burden of a defined set of risks or needs.

The list of risks or needs is as follows: (1) Sickness/Health care, (2) Disability, (3) Old age, (4) Survivors, (5) Family/Children, (6) Unemployment, (7) Housing, and (8) Social exclusion not elsewhere classified.

In Japan, social security revenue tables based on ILO standards have been published for data since FY 1951. The OECD does not have standards for aggregating social security revenue.

Under these circumstances, the Basic Plan for the Development of Official Statistics (Cabinet decision on March 6, 2018) specified the creation and provision of statistics in accordance with EU (ESSPROS) standards that would enable the international comparison of social security revenue. We have independently compiled data based on EU (ESSPROS) standards and have started publishing tables on the Receipts of Social Security Schemes from the Financial Statistics of Social Security for FY 2021.

Although the publication of the Receipts of Social Security Schemes (EU standards) has enabled international comparisons of social security revenue, we will continue to compile and publish social security revenue according to ILO standards.

I. Summary of Social Expenditure and Social Benefit, FY 2022

1 Social Expenditure (OECD standards)

(1) Social Expenditure ¹

The total Social Expenditure (OECD standards) in FY 2022 was 142,321.5 billion yen. Due to a decrease in expenses on COVID-19-related measures, this was a decrease of 668.3 billion yen or 0.5% compared with the previous fiscal year. The percentage share of the gross domestic product (GDP) was 25.12%, a decrease of 0.70 percentage points from the previous year (Table 1).

The average Social Expenditure per capita was 1,139,100 yen, a decrease of 300 yen or 0.03% from the previous year.

Table 1 Social Expenditure

		FY2018	FY2019	FY2020	FY2021	FY2022
Total amount	(100 million yen)	1,254,813	1,278,783	1,363,550	1,429,897	1,423,215
Increase/decrease from the previous fiscal year	(100 million yen)	12,581	23,970	84,768	66,347	△ 6,683
Percentage change from the previous fiscal year	(%)	1.0	1.9	6.6	4.9	△ 0.5
As a percentage of GDP	(%)	22.55	22.96	25.30	25.83	25.12
Increase from the previous fiscal year	(% points)	0.19	0.42	2.33	0.53	△ 0.70
Per person	(Thousand yen)	992.4	1,013.6	1,080.9	1,139.3	1,139.1
Increase/decrease from the previous fiscal year	(Thousand yen)	12.0	21.2	67.4	58.4	△ 0.3
Percentage change from the previous fiscal year	(%)	1.2	2.1	6.6	5.4	△ 0.0

Source: The population is based on the Statistics Bureau, Ministry of Internal Affairs and Communications "Current Population Estimates as of October 1, 2022." GDPs are based on the Cabinet Office "Annual Report on National Accounts for FY 2022."

¹ Compared to Social Security Benefits (ILO standards), Social Expenditure (OECD standards) includes expenditures that are not directly attributable to individuals, such as facility maintenance costs.

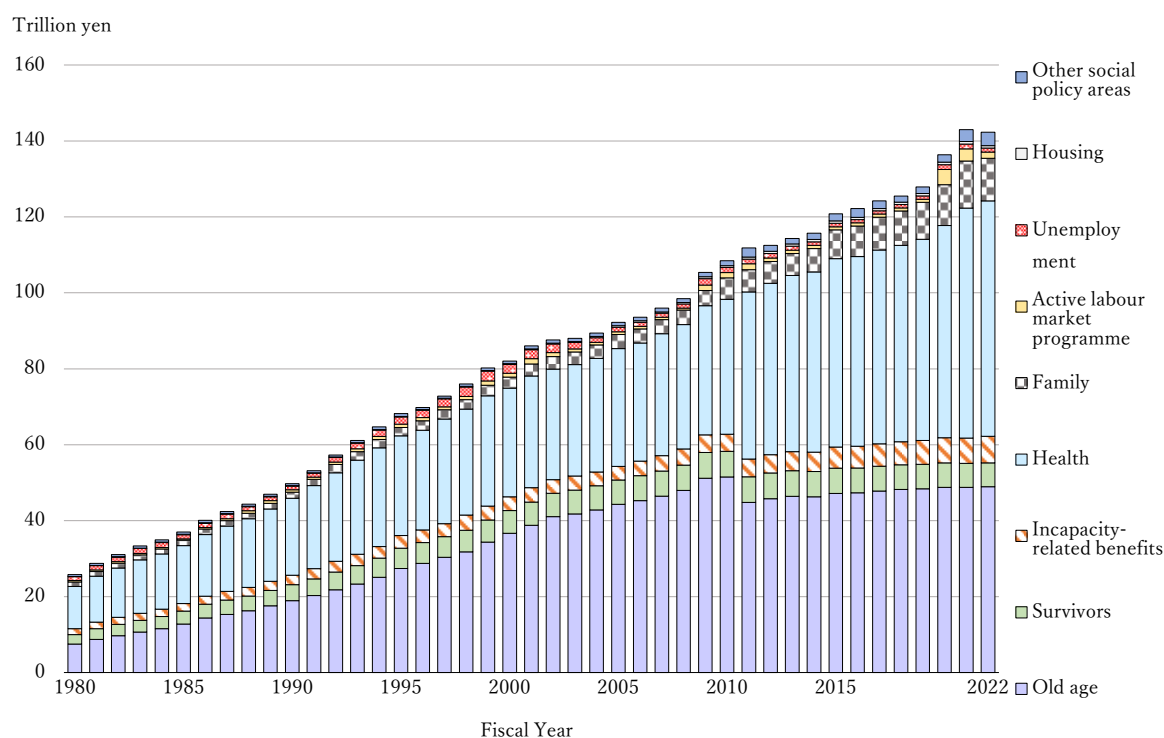
(2) Social Expenditure by policy area

Among the nine policy areas of Social Expenditure in FY 2022², "Health" is the largest with 61,977.5 billion yen (43.5% of the total). It is followed by "Old age" with 48,973.3 billion yen (34.4% of the total) and "Family" with 11,208.6 billion yen (7.9% of the total) (Figure 1 and Table 2).

The policy areas with the largest increase compared with the previous year was "Health" (1,456.5 billion yen, a 2.4% increase), while the policy areas with the largest decrease were "Active labour market programmes" (1,543.7 billion yen, a 48.0% decrease) and "Family" (1,180.8 billion yen, a 9.5% decrease).

"Health" saw a large increase in medical insurance benefits and expenses on COVID-19-related measures. "Active labour market programmes" saw a large decrease in employment adjustment subsidy, and "Family" saw a large decrease in temporary special benefits for child-rearing households (benefits directed to child-rearing households).

Figure 1 Trends of Social Expenditure by policy area



Note: Since the aggregation methods for "Old age" and "Health" are different before and after FY2010 and FY2011, caution is required when looking at the trends.

Source: Compiled from Time Series Table 1.

² The main programs and benefits included in Social Expenditure by policy area are as follows. 【Old age】 Old age pension, etc. 【Survivors】 Survivors' pensions benefits, etc. 【Incapacity-related benefits】 Disability basic pension, services and supports for persons with disabilities, workmen's accident insurance, etc. 【Health】 Medical-care insurance, public funded healthcare, long-term care insurance, etc. 【Family】 Child allowance, child-rearing allowance, institutional benefits for disabled children, etc., parental leave benefits, care leave benefits, etc. 【Active labour market programmes】 Education training benefits, employment adjustment subsidy, etc., 【Unemployment】 Job applicants' benefits, support system for job seekers, etc., 【Housing】 Housing assistance, etc. 【Other social policy areas】 Livelihood assistance, occupational assistance, accident benefits, etc. Refer to Appendix 1-1 and 2-2 for further information.

Table 2 Social Expenditure by policy area

	FY2018	FY2019	FY2020	FY2021	FY2022
Amount of expenditure (100 million yen)					
<Total>	1,254,813	1,278,783	1,363,550	1,429,897	1,423,215
Old age	482,245	483,902	487,914	487,809	489,733
Survivors	65,074	64,600	64,199	63,344	62,561
Incapacity-related benefits	60,630	62,392	66,020	66,662	69,970
Health	516,879	530,524	558,991	605,210	619,775
Family	90,567	96,730	107,536	123,894	112,086
Active labour market programmes	8,556	8,294	40,202	32,186	16,749
Unemployment	8,535	8,964	12,717	13,015	10,383
Housing	6,084	6,028	6,526	6,397	6,279
Other social policy areas	16,243	17,348	19,447	31,381	35,676
Increase/decrease from the previous fiscal year (100 million yen)					
<Total>	12,581	23,970	84,768	66,347	△ 6,683
Old age	4,241	1,657	4,011	△ 105	1,925
Survivors	△ 544	△ 474	△ 401	△ 854	△ 783
Incapacity-related benefits	2,039	1,762	3,627	643	3,308
Health	6,100	13,645	28,467	46,219	14,565
Family	4,115	6,164	10,805	16,359	△ 11,808
Active labour market programmes	225	△ 262	31,908	△ 8,016	△ 15,437
Unemployment	105	429	3,753	298	△ 2,632
Housing	△ 47	△ 56	498	△ 129	△ 117
Other social policy areas	△ 3,652	1,106	2,099	11,934	4,296
Percentage change from the previous fiscal year (%)					
<Total>	1.0	1.9	6.6	4.9	△ 0.5
Old age	0.9	0.3	0.8	△ 0.0	0.4
Survivors	△ 0.8	△ 0.7	△ 0.6	△ 1.3	△ 1.2
Incapacity-related benefits	3.5	2.9	5.8	1.0	5.0
Health	1.2	2.6	5.4	8.3	2.4
Family	4.8	6.8	11.2	15.2	△ 9.5
Active labour market programmes	2.7	△ 3.1	384.7	△ 19.9	△ 48.0
Unemployment	1.2	5.0	41.9	2.3	△ 20.2
Housing	△ 0.8	△ 0.9	8.3	△ 2.0	△ 1.8
Other social policy areas	△ 18.4	6.8	12.1	61.4	13.7
Composition ratio (%)					
<Total>	100.0	100.0	100.0	100.0	100.0
Old age	38.4	37.8	35.8	34.1	34.4
Survivors	5.2	5.1	4.7	4.4	4.4
Incapacity-related benefits	4.8	4.9	4.8	4.7	4.9
Health	41.2	41.5	41.0	42.3	43.5
Family	7.2	7.6	7.9	8.7	7.9
Active labour market programmes	0.7	0.6	2.9	2.3	1.2
Unemployment	0.7	0.7	0.9	0.9	0.7
Housing	0.5	0.5	0.5	0.4	0.4
Other social policy areas	1.3	1.4	1.4	2.2	2.5
As a percentage of GDP (%)					
<Total>	22.55	22.96	25.30	25.83	25.12
Old age	8.66	8.69	9.05	8.81	8.65
Survivors	1.17	1.16	1.19	1.14	1.10
Incapacity-related benefits	1.09	1.12	1.22	1.20	1.24
Health	9.29	9.53	10.37	10.93	10.94
Family	1.63	1.74	2.00	2.24	1.98
Active labour market programmes	0.15	0.15	0.75	0.58	0.30
Unemployment	0.15	0.16	0.24	0.24	0.18
Housing	0.11	0.11	0.12	0.12	0.11
Other social policy areas	0.29	0.31	0.36	0.57	0.63

Note: The figures for "Family" and "Other social policy areas" for FY 2021 have changed from the figures published in the "Financial Statistics of Social Security in Japan, FY 2021." This is due to a change in the classification of benefits for households exempt from paying residential tax, included in temporary special benefits for child-rearing households, from "Family" to "Other social policy areas."

Source: Compiled from Time Series Table 1, Table 2, Table 3.

2 Social Benefit (ILO standards)

(1) Social Benefit

The total amount of Social Benefit (ILO standards) in FY 2022 was 137,833.7 billion yen. Due to a decrease in expenses on COVID-19-related measures, this was a decrease of 918.9 billion yen or 0.7% compared with the previous fiscal year. The percentage share of the GDP was 24.33%, a decrease of 0.73 percentage points from the previous year (Table 3).

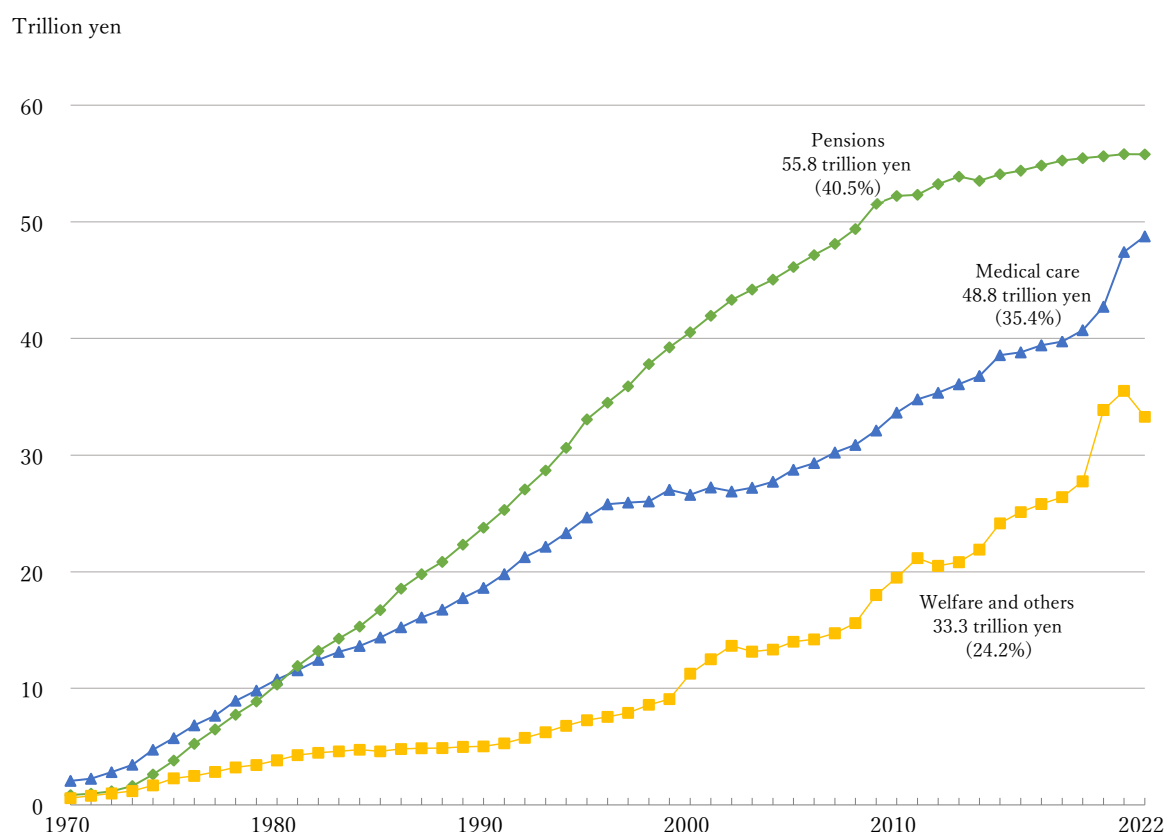
The average Social Benefit per capita was 1,103,100 yen, a decrease of 2,400 yen or 0.2% from the previous year.

Table 3 Social Benefit

		FY2018	FY2019	FY2020	FY2021	FY2022
Total amount	(100 million yen)	1,213,999	1,239,244	1,322,196	1,387,526	1,378,337
Increase/decrease from the previous fiscal year	(100 million yen)	13,309	25,244	82,952	65,330	△ 9,189
Percentage change from the previous fiscal year	(%)	1.1	2.1	6.7	4.9	△ 0.7
As a percentage of GDP	(%)	21.81	22.25	24.53	25.06	24.33
Increase from the previous fiscal year	(% points)	0.21	0.44	2.28	0.53	△ 0.73
Per person	(Thousand yen)	960.1	982.2	1,048.1	1,105.6	1,103.1
Increase/decrease from the previous fiscal year	(Thousand yen)	12.5	22.1	65.9	57.4	△ 2.4
Percentage change from the previous fiscal year	(%)	1.3	2.3	6.7	5.5	△ 0.2

Source: The population is based on the Statistics Bureau, Ministry of Internal Affairs and Communications "Current Population Estimates as of October 1, 2022." GDPs are based on the Cabinet Office "Annual Report on National Accounts for FY 2022."

Figure 2 Trends of Social Benefit by category



Source: Compiled from Time Series Table 8.

(2) Social Benefit by category

The three categories of Social Benefit in FY 2022³ were as follows: "Medical care" 48,751.1 billion yen (35.4% of the total), "Pensions" 55,790.8 billion yen (40.5% of the total), and "Welfare and others" 33,291.8 billion yen (24.2% of the total) (Figure 2 and Table 4).

Compared with the previous fiscal year, "Medical care" increased by 1,330.6 billion yen (2.8% increase), "Pension" decreased by 24.4 billion yen (0.04% decrease), and "Welfare and others" decreased by 2,225.1 billion yen (6.3% decrease).

"Medical care" saw a large increase in medical insurance benefits and expenses on COVID-19-related measures. "Welfare and others" saw a large decrease in temporary special benefits for child-rearing households (benefits directed to child-rearing households) and employment adjustment subsidy.

³ The main programs and benefits included in Social Benefit by category are as follows. 【Medical care】 Medical-care insurance, public funded healthcare, public health (vaccinations, health checks, etc.), 【Pensions】 Pension insurance, pension benefits for work-related accidents, 【Welfare and others】 Long-term care insurance, benefits for nursing care, training, etc. among services and supports for persons with disabilities, child allowance, new child and child-rearing support system, public assistance (other than medical assistance), 【Long-term care(retabulated)】 Long-term care insurance, long-term care assistance in public assistance, long-term care leave benefits in systems such as employment insurance. Refer to Appendices 1-2 and 2-3 for further information.

Table 4 Social Benefit by category

	FY2018	FY2019	FY2020	FY2021	FY2022
Amount of benefit (100 million yen)					
<Total>	1,213,999	1,239,244	1,322,196	1,387,526	1,378,337
Medical care	397,494	407,242	427,193	474,205	487,511
Pensions	552,581	554,520	556,336	558,151	557,908
Welfare and others	263,925	277,481	338,668	355,169	332,918
Long-term care(retabulated)	103,885	107,347	114,163	112,117	112,912
Increase/decrease from the previous fiscal year (100 million yen)					
<Total>	13,309	25,244	82,952	65,330	△ 9,189
Medical care	3,251	9,748	19,951	47,013	13,306
Pensions	4,232	1,939	1,815	1,816	△ 244
Welfare and others	5,827	13,557	61,186	16,502	△ 22,251
Long-term care(retabulated)	2,855	3,462	6,816	△ 2,047	796
Percentage change from the previous fiscal year (%)					
<Total>	1.1	2.1	6.7	4.9	△ 0.7
Medical care	0.8	2.5	4.9	11.0	2.8
Pensions	0.8	0.4	0.3	0.3	△ 0.0
Welfare and others	2.3	5.1	22.1	4.9	△ 6.3
Long-term care(retabulated)	2.8	3.3	6.3	△ 1.8	0.7
Composition ratio (%)					
<Total>	100.0	100.0	100.0	100.0	100.0
Medical care	32.7	32.9	32.3	34.2	35.4
Pensions	45.5	44.7	42.1	40.2	40.5
Welfare and others	21.7	22.4	25.6	25.6	24.2
Long-term care(retabulated)	8.6	8.7	8.6	8.1	8.2
As a percentage of GDP (%)					
<Total>	21.81	22.25	24.53	25.06	24.33
Medical care	7.14	7.31	7.93	8.57	8.61
Pensions	9.93	9.96	10.32	10.08	9.85
Welfare and others	4.74	4.98	6.28	6.42	5.88
Long-term care(retabulated)	1.87	1.93	2.12	2.03	1.99

Source: Compiled from Time Series Table 8, Table 9, and Table 11.

3 Social Security Revenue (ILO standards)

Social Security Revenue⁴ in FY 2022 amounted to 152,992.2 billion yen, a decrease of 10,398.6 billion yen or 6.4% from the previous year (Table 5).

Table 5 Social Security Revenue (ILO standards)

		FY2018	FY2019	FY2020	FY2021	FY2022
Total amount	(100 million yen)	1,325,037	1,322,732	1,847,311	1,633,908	1,529,922
Increase/decrease from the previous fiscal year	(100 million yen)	△ 86,860	△ 2,305	524,580	△ 213,403	△ 103,986
Percentage change from the previous fiscal year	(%)	△ 6.2	△ 0.2	39.7	△ 11.6	△ 6.4

The largest source of Social Security Revenue was "Social insurance," amounting to 77,289.4 billion yen and accounting for 50.5% of the total. It was followed by "Tax" of 64,217.2 billion yen, accounting for 42.0% of the total (Table 6).

The sources with the largest decrease compared with the previous year were "Income from capital" (8,678.2 billion yen, 60.0% decrease) and "State contribution" (2,469.3 billion yen, 5.2% decrease).

The decrease in "Income from capital" was due to a decrease in the performance of pension reserve fund investments. The decrease in "State contribution" was mainly due to a decrease in government expenditures to fund employment adjustment subsidy, as well as a decrease in government expenditures on temporary special benefits for child-rearing households (benefits directed to child-rearing households).

⁴ Social Security Revenue (ILO standards) is a financial resource allocated to Social Benefit (ILO standards), facility maintenance costs, management costs, and so on.
Refer to Appendices 1-2 and 2-3 for further information.

Table 6 Social Security Revenue by source (ILO standards)

	FY2018	FY2019	FY2020	FY2021	FY2022
Amount of resources (100 million yen)					
<Total>	1,325,037	1,322,732	1,847,311	1,633,908	1,529,922
Social Insurance	725,926	740,082	735,410	755,227	772,894
Contribution from insured persons	383,382	389,665	387,032	397,852	406,621
Contribution from employers	342,544	350,417	348,378	357,375	366,273
Taxes	502,907	518,138	588,678	660,599	642,172
State contribution	334,990	343,067	409,129	477,765	453,073
Other public contribution	167,916	175,071	179,549	182,834	189,100
Income from capital	44,286	15,929	439,400	144,605	57,823
Others	51,919	48,582	83,823	73,477	57,033
Increase/decrease from the previous fiscal year (100 million yen)					
<Total>	△ 86,860	△ 2,305	524,580	△ 213,403	△ 103,986
Social Insurance	17,913	14,157	△ 4,672	19,817	17,667
Contribution from insured persons	9,735	6,284	△ 2,633	10,820	8,769
Contribution from employers	8,178	7,873	△ 2,039	8,997	8,898
Taxes	4,947	15,231	70,540	71,921	△ 18,427
State contribution	2,533	8,076	66,062	68,636	△ 24,693
Other public contribution	2,414	7,155	4,478	3,285	6,266
Income from capital	△ 96,840	△ 28,356	423,471	△ 294,795	△ 86,782
Others	△ 12,880	△ 3,337	35,241	△ 10,346	△ 16,443
Percentage change from the previous fiscal year (%)					
<Total>	△ 6.2	△ 0.2	39.7	△ 11.6	△ 6.4
Social Insurance	2.5	2.0	△ 0.6	2.7	2.3
Contribution from insured persons	2.6	1.6	△ 0.7	2.8	2.2
Contribution from employers	2.4	2.3	△ 0.6	2.6	2.5
Taxes	1.0	3.0	13.6	12.2	△ 2.8
State contribution	0.8	2.4	19.3	16.8	△ 5.2
Other public contribution	1.5	4.3	2.6	1.8	3.4
Income from capital	△ 68.6	△ 64.0	2,658.4	△ 67.1	△ 60.0
Others	△ 19.9	△ 6.4	72.5	△ 12.3	△ 22.4
Composition ratio (%)					
<Total>	100.0	100.0	100.0	100.0	100.0
Social Insurance	54.8	56.0	39.8	46.2	50.5
Contribution from insured persons	28.9	29.5	21.0	24.3	26.6
Contribution from employers	25.9	26.5	18.9	21.9	23.9
Taxes	38.0	39.2	31.9	40.4	42.0
State contribution	25.3	25.9	22.1	29.2	29.6
Other public contribution	12.7	13.2	9.7	11.2	12.4
Income from capital	3.3	1.2	23.8	8.9	3.8
Others	3.9	3.7	4.5	4.5	3.7

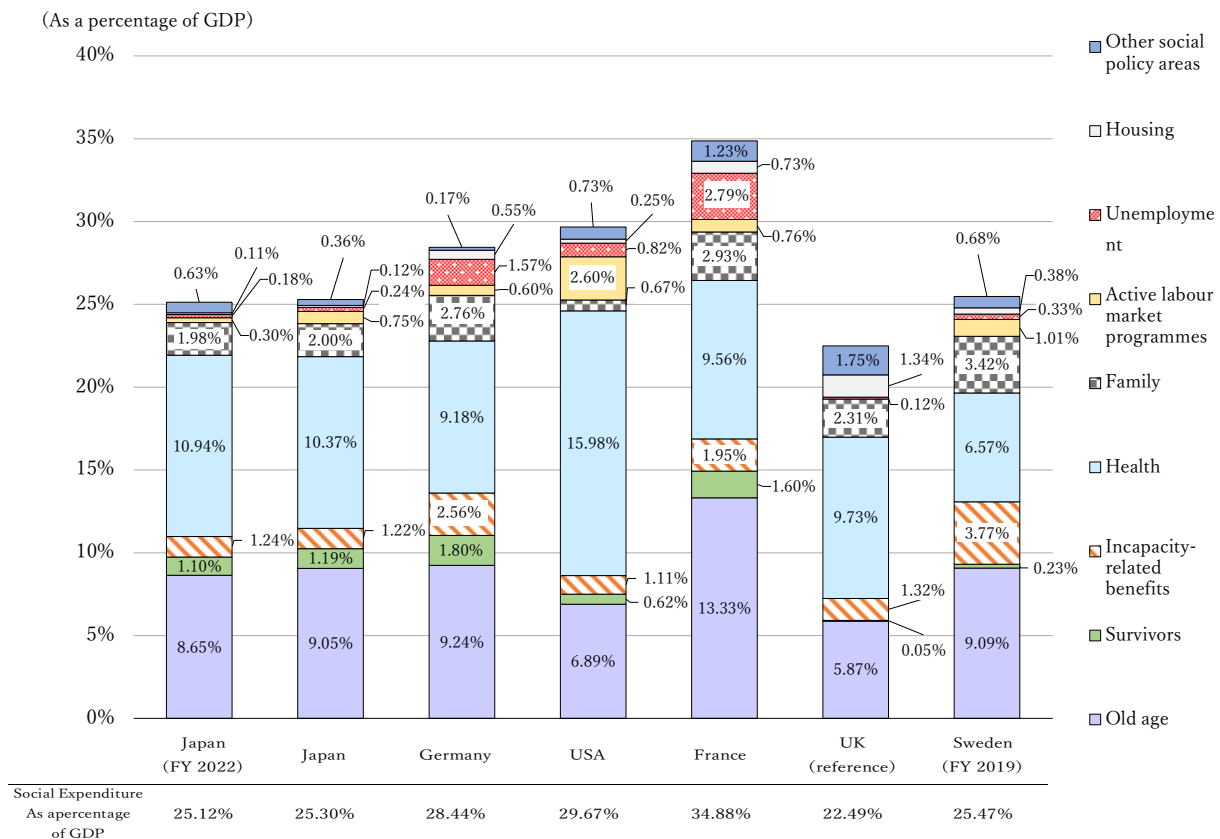
Note: "Income from capital" is volatile in each fiscal year as it depends on the management performance of the public pension fund and other factors. "Others" includes receipt from the reserve funds.

Source: Compiled from Time Series Table 14.

4 International comparison of Social Expenditure

Figure 3 shows the ratio of Social Expenditure to GDP among six developed countries. Japan's Social Expenditure in FY 2020 is smaller than that of France, the US, and Germany. Caution is required when making comparisons with Sweden, as the latest figures for Sweden are from FY 2019, before the spread of COVID-19 became serious.

Figure 3 International comparison of Social Expenditure by policy area as a percentage of GDP, FY 2020



Note: The UK's figures are listed here for reference only because its data sources have changed since 2019 due to the UK's withdrawal from the EU. Figures for "Active labour market programmes" in FY 2020 are not published.

Source: Social Expenditure for OECD countries except Japan is based on the OECD Social Expenditure database (provisional figures provided by the OECD as of 20th June 2024). GDP data on Japan are based on the Cabinet Office's "Annual Report on National Accounts for FY 2022," while the data on other countries are based on the OECD Social Expenditure Reference Series (downloaded on 20th June 2024). In line with the fact that social expenditures in other countries are based on each country's social security fiscal year, GDP figures are also adjusted to the social security fiscal year. The figures for the UK are from April to March, those for the US from October to September, and those for other countries from January to December.

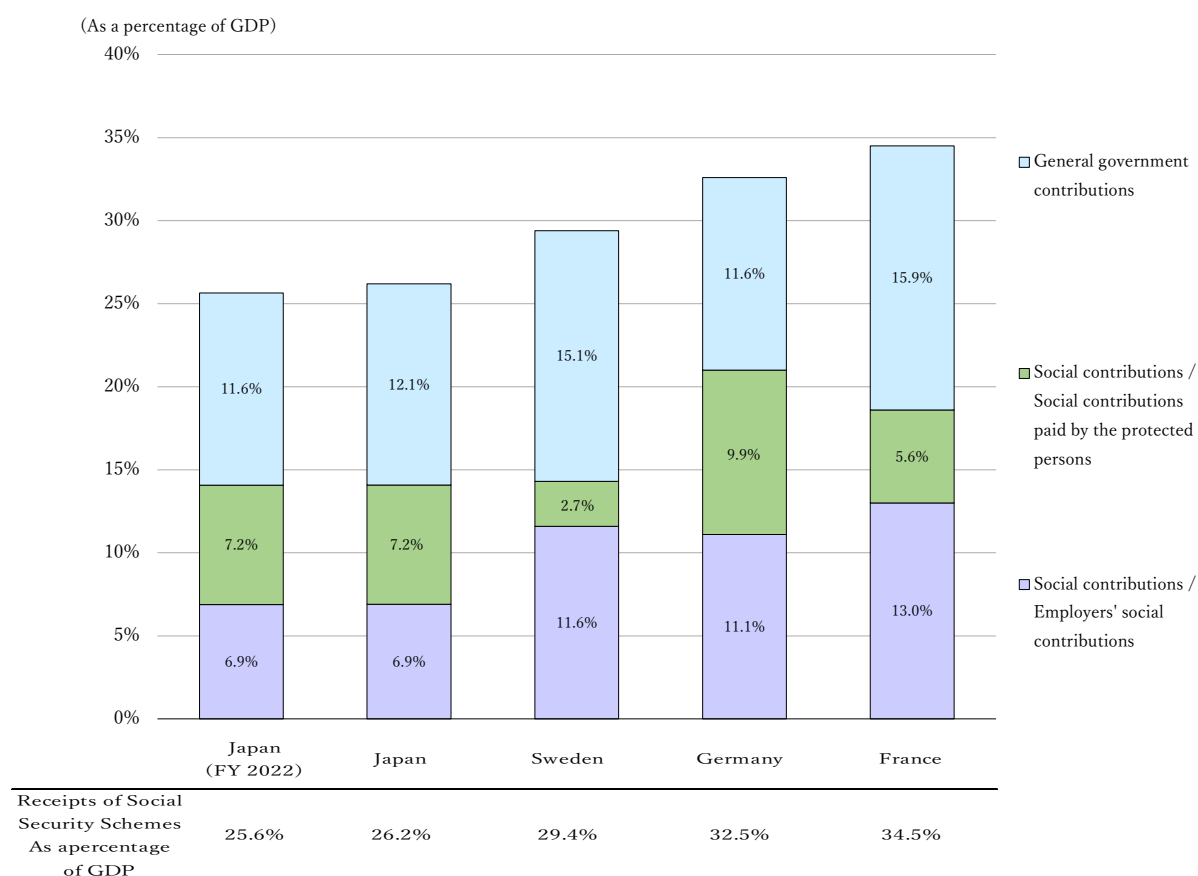
Source: Compiled from Time Series Table 7.

5 International comparison of Receipts of Social Security Schemes (EU standards)

Figure 4 shows the ratio of the Receipts of Social Security Schemes⁵ to GDP among four countries. Japan's Receipts of Social Security Schemes in FY 2021 are smaller than those of France, Germany and Sweden.

By type, Japan's "Employers' social contributions" in "Social contributions" are smaller than those of the other three countries, and its "Social contributions paid by the protected persons" (the sum of social contributions paid by employees, self-employed persons, and pensioners and other persons) are the second largest after Germany. Its "General government contributions" are smaller than those of France and Sweden.

Figure 4 International comparison of Receipts of Social Security Schemes (EU standards) as a percentage of GDP, FY2021



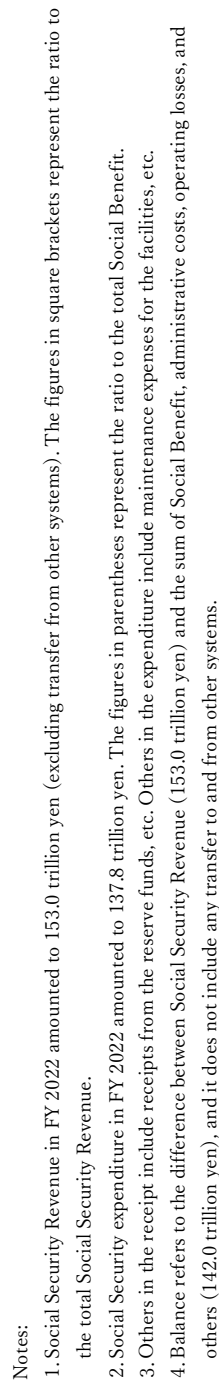
Note: In this figure, "Other receipts" (public pension investment income, etc.) are excluded from the Receipts of Social Security Schemes for international comparison.

Source: Receipts of Social Security Schemes for EU countries are based on EUROSTAT ESSPROS Database (as of 27th May 2024). GDPs for Japan is based on the Cabinet Office's "National Accounts."

Source: Compiled from Time Series Table 15.

⁵ The Receipts of Social Security Schemes (EU standards) are a financial resource allocated to social benefits, facility maintenance costs, management costs, and so on. Refer to Appendices 1-3 and 2-5 for further information.

(Unit : Trillion yen, %)



II . Summary Table

Summary Table 1 Social Expenditure Summary Table, FY2022

(Unit: Millions of yen)

	Social Expenditure
Total	142,321,452
Old age	48,973,341
Cash benefits	47,697,525
Normal retirement pension	47,012,726
Early retirement pension	—
Other cash benefits	684,799
Benefits in kind	1,275,816
Nursing care and home-help services	974,346
Other benefits in kind	301,470
Survivors	6,256,149
Cash benefits	6,179,080
Survivor's pension	6,118,591
Other cash benefits	60,489
Benefits in kind	77,069
Funeral expenses	76,948
Other benefits in kind	121
Incapacity-related benefits	6,997,045
Cash benefits	3,825,034
Disability pension	2,278,368
Pension (employment injury)	377,793
Temporary absence from work benefits (employment injury)	102,582
Temporary absence from work benefits (accident and sickness)	617,814
Other cash benefits	448,476
Benefits in kind	3,172,011
Nursing care and home-help services	2,775,931
Rehabilitation services	3,586
Other benefits in kind	392,494
Health	61,977,524
Cash benefits	—
Benefits in kind	61,977,524
Family	11,208,636
Cash benefits	3,774,685
Family allowance	2,537,883
Maternity and parental leave	1,038,884
Other cash benefits	197,917
Benefits in kind	7,433,952
Early childhood education and care	5,436,871
Home help / Accommodation	1,084,445
Other benefits in kind	912,636
Active labour market programmes	1,674,910
Public employment services and administration	377,606
Training	67,046
Employment incentives	1,164,835
Sheltered and Supported employment and rehabilitation	56,139
Direct job creation	9,254
Start-up incentives	31
Unemployment	1,038,304
Cash benefits	1,038,304
Unemployment benefits and retirement allowance	1,038,304
Early retirement for labour market reasons	—
Housing	627,906
Cash benefits	—
Housing allowance	—
Other cash benefits	—
Benefits in kind	627,906
Housing assistance	627,906
Other benefits in kind	—
Other social policy areas	3,567,637
Cash benefits	3,061,284
Income maintenance	1,431,430
Other cash benefits	1,629,854
Benefits in kind	506,353
Social support	14,970
Other benefits in kind	491,383

Note: Summary Table 1 is calculated based on the OECD Social Expenditure Standards.

Summary Table 2 Social Benefit Balance Table, FY2022 (No. 1)

	Receipts			
	Contributions		Special taxes allocated to social security	State participation
	Insured persons	Employers		
Social Insurance:				
1. Health Insurance				
(A) Health Insurance Managed by the Japan Health Insurance Association	5,565,089	5,494,787	—	1,245,537
(B) Society-managed Health Insurance	4,469,685	5,222,395	—	61,193
2. National Health Insurance	3,026,777	—	—	3,617,847
Medical Care Service Program for Retired Employees (retabulated)	335	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	1,486,549	—	—	5,478,341
4. Long-term Care Insurance	2,438,016	—	—	2,756,075
5. Employees' Pension Insurance	17,029,125	17,029,125	—	10,309,775
6. Employees' Pension Funds	26,393	48,054	—	—
7. Coal Mining Pension Fund	—	0	—	—
8. National Pension	1,380,152	—	—	1,955,590
9. National Pension Fund	101,869	—	—	3,666
10. Farmers' Pension Fund	—	—	—	96,686
11. Seamen's Insurance	17,215	20,924	—	2,956
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	6,683	—	16
13. Mutual Aid Association of Private School Personnel	448,021	442,061	—	141,933
14. Employment Insurance	779,987	1,462,967	—	1,105,569
15. Workmen's Accident Compensation Insurance	—	862,115	—	8
Family Allowance:				
16. Child Allowance (Jido Teate)	—	897,505	—	1,126,893
Public Employees:				
17. National and Related Public Service Mutual Aid Association	1,027,673	1,158,033	—	311,649
18. Existing Associations, etc.	—	72,371	—	227
19. Local Government Employees' Mutual Aid Association	2,846,487	3,232,932	—	10,010
20. Yahata Mutual Aid Association, etc.	—	—	—	2,505
21. Government Employees' Accident Compensation, etc.	—	10,964	—	—
22. Local Government Employees' Accident Compensation	0	34,516	—	—
23. Public Corporation Staffs' Accident Compensation	—	3,356	—	—
24. National Public Employees' Pensions	—	4,139	—	21
25. Local Public Employees' Pensions	—	4,398	—	—
Public Health Service:				
26. Public Health	—	—	—	6,421,302
Public Assistance and Social Welfare:				
27. Public Assistance	—	—	—	2,694,296
28. Social Welfare	—	—	—	7,091,985
Employment Measures:				
29. Employment Measures	—	—	—	148,761
War Victims:				
30. Aid for War Victims	—	—	—	158,356
Other Schemes	19,036	619,999	—	566,056
Local Government Expenditure Exclusively Financed by Local Revenue (retabulated)	—	—	—	—
Total	40,662,076	36,627,326	—	45,307,255

(Unit: Millions of yen)

Receipts						
Participation of other public authorities	Income from capital	Other receipts	Subtotal	Transfer from other schemes	Total receipts	
—	—	22,747	12,328,160	175	12,328,334	1.(A)
—	33,236	710,690	10,497,199	29	10,497,228	1.(B)
1,721,595	—	929,606	9,295,825	3,544,914	12,840,739	2.
—	—	—	335	55	389	
3,100,362	—	700,430	10,765,682	6,698,869	17,464,550	3.
3,512,977	402	361,305	9,068,776	2,943,885	12,012,661	4.
—	2,766,435	105,859	47,240,319	4,768,235	52,008,554	5.
—	155,020	848	230,315	252,658	482,973	6.
—	266	541	807	—	807	7.
—	149,760	2,034,071	5,519,573	22,193,301	27,712,874	8.
—	—	10	105,545	—	105,545	9.
—	—	69,174	165,860	—	165,860	10.
—	1	1,484	42,579	5,014	47,593	11.
—	0	91	6,790	—	6,790	12.
8,071	182,177	962	1,223,226	288,311	1,511,538	13.
—	7	36,518	3,385,048	—	3,385,048	14.
—	101,839	212,831	1,176,795	—	1,176,795	15.
847,303	—	415,746	3,287,448	—	3,287,448	16.
—	367,565	57,187	2,922,107	1,126,999	4,049,105	17.
—	2,509	427	75,534	—	75,534	18.
784,024	2,022,141	5,787	8,901,381	3,507,919	12,409,300	19.
—	—	—	2,505	—	2,505	20.
—	—	—	10,964	—	10,964	21.
—	601	5,958	41,074	—	41,074	22.
—	—	—	3,356	—	3,356	23.
—	—	—	4,160	—	4,160	24.
—	—	—	4,398	—	4,398	25.
438,564	—	—	6,859,866	—	6,859,866	26.
897,478	—	—	3,591,774	—	3,591,774	27.
4,395,069	—	—	11,487,054	—	11,487,054	28.
1,123	—	—	149,884	—	149,884	29.
—	—	—	158,356	—	158,356	30.
3,203,399	328	31,057	4,439,875	71,910	4,511,785	
3,148,233	—	—	3,148,233	—	3,148,233	
18,909,966	5,782,287	5,703,327	152,992,237	45,402,217	198,394,454	

Summary Table 2 Continued (No. 2)

	Expenditures			
	Benefits			
	Sickness - maternity		Employment injuries	
	Medical care	Cash benefits	Medical care	Other than medical care
Social Insurance:				
1. Health Insurance				
(A) Health Insurance Managed by the Japan Health Insurance Association	6,624,966	426,689	—	—
(B) Society-managed Health Insurance	4,497,653	314,401	—	—
2. National Health Insurance	9,188,686	19,461	—	—
Medical Care Service Program for Retired Employees (retabulated)	30	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	16,446,614	—	—	—
4. Long-term Care Insurance	—	—	—	—
5. Employees' Pension Insurance	—	—	—	—
6. Employees' Pension Funds	—	—	—	—
7. Coal Mining Pension Fund	—	—	—	—
8. National Pension	—	—	—	—
9. National Pension Fund	—	—	—	—
10. Farmers' Pension Fund	—	—	—	—
11. Seamen's Insurance	18,393	2,625	1,354	—
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	—
13. Mutual Aid Association of Private School Personnel	158,236	12,607	—	—
14. Employment Insurance	—	694,831	—	—
15. Workmen's Accident Compensation Insurance	—	—	252,382	28,092
Family Allowance:				
16. Child Allowance (Jido Teate)	—	—	—	—
Public Employees:				
17. National and Related Public Service Mutual Aid Association	293,889	17,223	—	—
18. Existing Associations, etc.	—	—	—	—
19. Local Government Employees' Mutual Aid Association	893,133	133,283	—	—
20. Yahata Mutual Aid Association, etc.	7	219	—	—
21. Government Employees' Accident Compensation, etc.	—	—	2,018	32
22. Local Government Employees' Accident Compensation	—	—	11,582	437
23. Public Corporation Staffs' Accident Compensation	—	—	99	—
24. National Public Employees' Pensions	—	—	—	—
25. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
26. Public Health	6,542,943	59,076	—	—
Public Assistance and Social Welfare:				
27. Public Assistance	1,797,644	311	—	—
28. Social Welfare	570,654	—	—	—
Employment Measures:				
29. Employment Measures	—	—	—	—
War Victims:				
30. Aid for War Victims	8	—	—	—
Other Schemes	1,450,836	5,750	—	—
Local Government Expenditure Exclusively Financed by Local Revenue (retabulated)	1,048,673	—	—	—
Total	48,483,661	1,686,478	267,436	28,561

(Unit: Millions of yen)

Expenditure					
Benefits					
Employment injuries		Pensions	Unemployment and employment measures	Family allowances	
Cash benefits					
Pensions	Cash benefits other than				
—	—	—	—	—	1.(A)
—	—	—	—	—	1.(B)
—	—	—	—	—	2.
—	—	—	—	—	
—	—	—	—	—	3.
—	—	—	—	—	4.
—	—	23,369,661	—	—	5.
—	—	996,911	—	—	6.
—	—	459	—	—	7.
—	—	24,443,729	—	—	8.
—	—	258,472	—	—	9.
—	—	65,141	—	—	10.
3,672	360	—	—	—	11.
—	—	290	—	—	12.
—	—	340,459	—	—	13.
—	—	—	2,186,711	—	14.
349,027	201,837	—	12,162	—	15.
—	—	—	—	1,917,594	16.
2,868	—	1,392,088	—	—	17.
1,005	—	58,210	—	—	18.
116	—	4,335,372	—	—	19.
—	—	241	—	—	20.
6,877	2,036	—	—	—	21.
14,452	3,406	—	—	—	22.
2,776	397	—	—	—	23.
—	—	4,139	—	—	24.
—	—	4,398	—	—	25.
—	—	1,826	—	—	26.
—	—	—	—	—	27.
—	—	—	—	748,051	28.
—	—	—	130,566	—	29.
—	—	104,367	—	—	30.
—	37,411	34,221	75,329	—	
—	—	—	—	—	
380,795	245,447	55,409,986	2,404,767	2,665,645	

Summary Table 2 Continued (No. 3)

	Expenditure			
	Benefits			
	Long-term care		Others	
	Benefits in kind	Cash benefits	Other than medical care	Cash benefits
Social Insurance:				
1. Health Insurance				
(A) Health Insurance Managed by the Japan Health Insurance Association	—	—	—	1,979
(B) Society-managed Health Insurance	—	—	—	1,707
2. National Health Insurance	—	—	—	8,138
Medical Care Service Program for Retired Employees (retabulated)	—	—	—	—
3. Medical Care System for the Elderly in the Latter Stage of Life	—	—	—	49,461
4. Long-term Care Insurance	11,054,669	—	—	—
5. Employees' Pension Insurance	—	—	—	69,863
6. Employees' Pension Funds	—	—	—	14,293
7. Coal Mining Pension Fund	—	—	—	1
8. National Pension	—	—	—	2,868
9. National Pension Fund	—	—	—	15,321
10. Farmers' Pension Fund	—	—	—	101
11. Seamen's Insurance	—	—	—	180
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	—	—	5,302
13. Mutual Aid Association of Private School Personnel	—	—	—	1,363
14. Employment Insurance	—	7,712	2,585	75,237
15. Workmen's Accident Compensation Insurance	—	—	—	151
Family Allowance:				
16. Child Allowance (Jido Teate)	—	—	662,679	—
Public Employees:				
17. National and Related Public Service Mutual Aid Association	—	126	—	2,239
18. Existing Associations, etc.	—	—	—	—
19. Local Government Employees' Mutual Aid Association	—	872	—	3,971
20. Yahata Mutual Aid Association, etc.	—	—	—	—
21. Government Employees' Accident Compensation, etc.	—	—	—	—
22. Local Government Employees' Accident Compensation	—	—	—	—
23. Public Corporation Staffs' Accident Compensation	—	—	—	—
24. National Public Employees' Pensions	—	—	—	—
25. Local Public Employees' Pensions	—	—	—	—
Public Health Service:				
26. Public Health	2,340	3	39,991	104,965
Public Assistance and Social Welfare:				
27. Public Assistance	101,420	—	—	1,651,814
28. Social Welfare	23,443	—	7,559,064	2,054,753
Employment Measures:				
29. Employment Measures	—	—	—	3,117
War Victims:				
30. Aid for War Victims	—	—	30	50,824
Other Schemes	100,657	—	1,964,174	623,522
Local Government Expenditure Exclusively Financed by Local Revenue (retabulated)	96,760	—	1,909,641	—
Total	11,282,528	8,714	10,228,523	4,741,169

(Unit: Millions of yen)

Expenditure					
Benefits	Administrative costs	Operating loss in capital market	Others	Subtotal	
Total					
7,053,633	162,186	—	77,682	7,293,502	1.(A)
4,813,761	145,157	—	270,031	5,228,949	1.(B)
9,216,285	252,034	—	401,587	9,869,906	2.
30	—	—	—	30	
16,496,075	91,759	—	474,993	17,062,828	3.
11,054,669	243,614	—	159,883	11,458,166	4.
23,439,524	259,370	—	9,179	23,708,073	5.
1,011,205	29,178	—	278	1,040,661	6.
460	104	—	0	564	7.
24,446,597	113,576	—	51,480	24,611,654	8.
273,793	6,931	36,770	8,888	326,381	9.
65,242	1,534	—	97,315	164,091	10.
26,584	3,173	—	117	29,875	11.
5,592	1,191	—	1,966	8,749	12.
512,665	7,141	—	113	519,920	13.
2,967,076	116,333	—	74,442	3,157,851	14.
843,651	61,789	—	58,960	964,400	15.
2,580,273	3,695	—	29,313	2,613,280	16.
1,708,434	14,445	—	2,071	1,724,950	17.
59,215	1,804	—	—	61,019	18.
5,366,747	35,608	—	3,812	5,406,167	19.
468	105	—	1,932	2,505	20.
10,964	—	—	—	10,964	21.
29,877	2,703	—	40	32,620	22.
3,272	—	—	84	3,356	23.
4,139	21	—	—	4,160	24.
4,398	—	—	—	4,398	25.
6,751,145	9,772	—	98,948	6,859,866	26.
3,551,189	40,585	—	—	3,591,774	27.
10,955,964	14,682	—	516,409	11,487,054	28.
133,683	751	—	15,451	149,884	29.
155,228	3,128	—	—	158,356	30.
4,291,900	141,353	—	16,018	4,449,271	
3,055,074	93,158	—	—	3,148,233	
137,833,708	1,763,721	36,770	2,370,993	142,005,192	

Summary Table 2 Continued (No. 4)

(Unit: Millions of yen)

	Expenditure		Difference between receipts and expenditures (Balance of Payments)	
	Transfer to other schemes	Total expenditures		
Social Insurance:				
1. Health Insurance				
(A) Health Insurance Managed by the Japan Health Insurance Association	4,636,077	11,929,579	398,755	1.(A)
(B) Society-managed Health Insurance	4,407,883	9,636,832	860,396	1.(B)
2. National Health Insurance	2,410,105	12,280,012	560,727	2.
Medical Care Service Program for Retired Employees (retabulated)	—	30	359	
3. Medical Care System for the Elderly in the Latter Stage of Life	—	17,062,828	401,723	3.
4. Long-term Care Insurance	—	11,458,166	554,495	4.
5. Employees' Pension Insurance	24,821,802	48,529,876	3,478,678	5.
6. Employees' Pension Funds	878	1,041,539	△ 558,565	6.
7. Coal Mining Pension Fund	—	564	243	7.
8. National Pension	289,628	24,901,282	2,811,592	8.
9. National Pension Fund	—	326,381	△ 220,836	9.
10. Farmers' Pension Fund	—	164,091	1,769	10.
11. Seamen's Insurance	12,214	42,088	5,505	11.
12. Agricultural, Forestry and Fishery Organization, Employees' Mutual Aid Association	—	8,749	△ 1,959	12.
13. Mutual Aid Association of Private School Personnel	783,793	1,303,713	207,825	13.
14. Employment Insurance	70,424	3,228,275	156,773	14.
15. Workmen's Accident Compensation Insurance	12,575	976,975	199,819	15.
Family Allowance:				
16. Child Allowance (Jido Teate)	—	2,613,280	674,168	16.
Public Employees:				
17. National and Related Public Service Mutual Aid Association	2,036,135	3,761,085	288,020	17.
18. Existing Associations, etc.	48,238	109,257	△ 33,723	18.
19. Local Government Employees' Mutual Aid Association	5,630,680	11,036,847	1,372,453	19.
20. Yahata Mutual Aid Association, etc.	—	2,505	—	20.
21. Government Employees' Accident Compensation, etc.	—	10,964	—	21.
22. Local Government Employees' Accident Compensation	—	32,620	8,455	22.
23. Public Corporation Staffs' Accident Compensation	—	3,356	—	23.
24. National Public Employees' Pensions	—	4,160	—	24.
25. Local Public Employees' Pensions	—	4,398	—	25.
Public Health Service:				
26. Public Health	—	6,859,866	—	26.
Public Assistance and Social Welfare:				
27. Public Assistance	—	3,591,774	—	27.
28. Social Welfare	—	11,487,054	—	28.
Employment Measures:				
29. Employment Measures	—	149,884	—	29.
War Victims:				
30. Aid for War Victims	—	158,356	—	30.
Other Schemes	—	4,449,271	62,514	
Local Government Expenditure Exclusively Financed by Local Revenue (retabulated)	—	3,148,233	—	
Total	45,160,434	187,165,626	11,228,828	

Notes:

1. Summary Table 2 is calculated in accordance with the standard of the ILO's 18th International Inquiry on the Cost of Social Security . The estimates were made through the annual settlement of each scheme's accounts for FY 2022.
2. Among the sources of revenue of the Medical Care System for the Elderly in the Latter Stage of Life, the support coverage of this system is recorded as "Transfer to other systems" of the health insurance, and its receipt is included as a part of the "Transfer from other schemes" of the Medical Care System for the Elderly in the Latter Stage of Life.
3. There are no figures for "Health and Medical Services for the Aged" due to the termination of liquidation following the abolition of the medical care system for the aged in 2008.
4. Category I insured persons' contributions to Long-term Care Insurance is included in the Contributions of Long-term Care Insurance. However, Category II insured persons' contributions are included in the Contributions of the health insurance, which will then be recorded in the form of transfer to the Long-term Care Insurance ("Transfer to other schemes" and the Long-term Care Insurance's "Transfer from other schemes" within health insurance). The contributions of Category II insured persons are presented by insured persons and by employers in Table 17 (on the webpage).
5. The revenue from the capital of the Employees' Pension Insurance and National Pension is estimated with reference to the Ministry of Health, Labour and Welfare "Annual report on investment of pension reserve funds for Fiscal Year 2022."
6. The amount of Employees' Pension Funds includes a portion paid by the employees' pension fund in lieu of the state.
7. National Pension includes the welfare pension and universal basic pensions.
8. Basic pension contributions to the National Pension are recorded as transfers from employees' pension schemes to the National Pension ("Transfer to other schemes" for employees' pension schemes and "Transfer from other schemes" for the National Pension).
9. Since April 2020, the Agricultural, Forestry, and Fishery Organization Employees' Mutual Aid Association has been providing special lump-sum payments for the completion and dissolution of the scheme.
10. Pension payment retirement benefits established upon consolidation of mutual aid pension and Employees' Pension Insurance in October 2015, their insurance premium, and transitional long-term benefits are listed in the statement of revenues and expenses of each mutual aid association.
11. As of April 1997, short-term benefits (i.e., medical benefits) of Public Corporations Staff's Mutual Aid Associations have been transferred to Society-managed Health Insurance, and the long-term benefits (i.e., pension benefits) have been integrated into Employees' Pensions. Further, a part of the pension benefits have also been transferred to Existing Associations, etc.
12. The Government Employees' Accident Compensation includes compensation for special national public servants in the House of Representatives, House of Councilors, National Diet Library, courts, Ministry of Foreign Affairs, and Ministry of Defense, besides compensation for general national public servants.
13. Public Health includes public grants for the treatment of diseases such as tuberculosis.
14. The revenue and expenditure of unemployment insurance is based on the balance of the unemployment account in the labour insurance special account, and the employment measure is based on the balance of the general account.
15. Other schemes include the Local government expenditure exclusively financed by local revenue ; Relief System for Sufferers from Adverse Drug Reactions; Relief System for Sufferers from Diseases Infected from Biological Products; Small-and-Medium-sized Enterprise Retirement Allowance Mutual Aid System; Mutual Aid System for the Retirement Allowance for the Staff of Social Welfare Institutions, etc.; Employment Services for the Elderly, Persons with Disabilities, and Job Seekers, etc. Refer to Table 16 (on the webpage) in Appendix 4 for the amounts of receipts and expenditure of each system. In principle, expenses that are clearly stipulated to be implemented under the laws and ordinances are included in the local government expenditure exclusively financed by local revenue. However, as exceptions, a part of early childhood education and care, such as non-authorized nurseries, and medical expenditure of local governments under their own policies are included as well.
16. For Social Welfare, "Family allowances" is the total of child allowances, and income support for single parent families and handicapped children.
17. "Unemployment and employment measures" include subsidies for employment maintenance incentives for elderly employees.
18. Rounding the numbers may cause some discrepancies. After rounding of the numbers, a zero represents up to one million.

Note 1 Explanatory notes on items from "Social Benefit"

1. Receipts items
 - (i) Income from capital includes interest, dividends, facility usage fees, rent, capital gains, profits from redemption, etc.
 - (ii) Other receipts include receipts from reserves, etc.
 - (iii) Transfer from other schemes includes the following: transfer payment from all schemes to the medical care system for the early-stage elderly; transfer payments from all health insurance schemes to the Medical Care System for the Elderly in the Latter Stage of Life; transfer payments from all health insurance schemes to the Medical Care Service Program for Retired Employees in National Health Insurance; contributions to special schemes for persons employed on a daily-wage basis in the Association-Kenpo Health Insurance and National Health Insurance; transfer payments from the National Pension to other schemes for the payment of universal Basic Pensions; transfer payments from Employees' Pension to Mutual Aid Association Pensions ; transfer payments from all health insurance schemes to Long-term Care Insurance, etc.

2. Expenditure items

- (i) Administrative costs include business handling expenses, general affairs expenses, office expenses, operation expenses for the Japan Pension Service, etc.
- (ii) Operating loss in capital market includes the evaluated loss of funds at the end of the accounting year.
- (iii) Other expenditures include maintenance fees for the facilities, etc.
- (iv) Transfers to other schemes include transfer payments from other health insurance schemes to special schemes for persons employed on a daily-wage basis, retired employees, the early-stage elderly, and the Medical Care System for the Elderly in the Latter Stage of Life; transfer payments from other pension schemes to the National Pension for the universal Basic Pensions; transfer payments by the National Pension to other schemes for the universal Basic Pension; transfer payments from Mutual Aid Association Pensions to Employees' Pension ; transfer payments from all health insurance schemes to Long-term Care contributions, etc.

3. Difference between receipts and expenditures

"Difference between receipts and expenditures" refers to the difference between the "Revenue - Total revenue" and "Expenditure - Total expenditure."

Note 2 Correspondence with time series tables

- 1. Correspondence with time series tables – "Social Security Revenue (ILO standards)" in this publication refers to the "Subtotal" of the revenue.
- 2. "Social Security Expenditure" in this publication refers to the "Benefits - total" of the expenditure, excluding the "Administrative costs," "Operating loss in capital market," "Others," and "Transfer to other schemes."
- 3. The figures by category are calculated by re-aggregating the figures in Summary Table 2. The category "Medical care" is the sum of the "Sickness and maternity - medical care" and "Work-related accident - medical care" in this table, while "Pension" is the sum of "Work-related accident - pension" and "Pensions," and "Welfare and others" is the sum of items other than those listed above in "Benefits."